



U.S. Department of Justice

United States Attorney  
Southern District of New York

86 Chambers Street  
New York, New York 10007

MEMO ENDORSED

September 26, 2019

The Application is granted.

SO ORDERED

P. Gardephe, U.S.D.J.

Dated: 9/27/19

**BY ECF**

The Honorable Paul G. Gardephe  
United States District Judge  
United States Courthouse  
40 Foley Square  
New York, NY 10007

Re: *Village of Scarsdale v. Internal Revenue Service et al.*, No. 19 Civ. 6654 (PGG);  
*State of New Jersey et al. v. Mnuchin et al.*, No. 19 Civ. 6642 (PGG)

Dear Judge Gardephe:

This Office represents the Internal Revenue Service ("IRS"); the Department of the Treasury; Charles P. Rettig, Commissioner of the IRS; and Steven T. Mnuchin, as Secretary of the Treasury, who are the defendants in both of the above-referenced actions (referred to herein as the "Scarsdale Case" and the "State Case"). The Court accepted these matters as related, since "[t]here is identical factual and legal overlap in the cases." *See Scarsdale Case*, Dkt. No. 4 (Plaintiff's Statement of Relatedness). The defendants write respectfully with the consent of the plaintiffs in both cases, to request an adjournment of the defendants' time to respond to the complaint in the Scarsdale Case and to propose that the parties submit a further status report to the Court on October 11, 2019. The reasons for these requests are set forth in more detail below.

The defendants were served with the complaint in the Scarsdale Case on or about July 29, 2019, and their response thereto is due tomorrow, September 27, 2019. The plaintiffs in the State Case have perfected or are endeavoring to perfect service of their complaint this week. The parties to both matters have conferred jointly and agree that the initial rounds of briefing in these cases, at least, should proceed in parallel, given their "identical factual and legal overlap." However, the parties need some additional time to confer as to the nature of the briefing that the parties intend to submit to the Court, the scope of the issues that will be addressed therein, and whether the Court's assistance will be needed to address any disputes regarding those issues. Because these discussions remain ongoing, the defendants in the Scarsdale Case require additional time to respond to the complaint.

For these reasons, the parties have agreed to the following proposed schedule, and respectfully request that the Court endorse it:

- On October 11, 2019, the parties will submit a further status report to the Court, setting forth either an agreed description of the briefing that they intend to file, or their differing views and a request that the Court resolve their dispute, if necessary;

- On November 26, 2019, the defendants will file their omnibus response to the complaints in both the Scarsdale and the State Cases.

We thank the Court for its consideration of this request.

Respectfully,

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cc: Counsel for plaintiffs (by ECF)